

GLOSSARY OF TERMS

ACCUMULATIVE ENROLLMENT - The total number of students enrolled in a school year (beginning of the year enrollment plus any students added after that date).

ADM PER SQUARE MILE - The total **ADM** divided by the number of square miles of the school district.

AD VALOREM REVENUE - Revenue generated from local district property taxes for school purposes.

ATTENDANCE RATE - The average percentage of enrolled students who attend school each day.

AUTISM - A developmental disability significantly affecting verbal and nonverbal communication and social interaction, generally evident before age 3, that adversely affects the child's educational performance.

AVERAGE CLASS SIZE - For elementary schools this ratio indicates average number of students in each class; for middle and high schools this ratio indicates the average number of students served by each staff member.

AVERAGE DAILY ATTENDANCE, ADA - The average daily attendance for a school is the aggregate days attendance of the school divided by the number of days in session.

AVERAGE DAILY MEMBERSHIP, ADM - The average daily membership for a school is the aggregate days of membership of the school divided by the number of days in session.

CERTIFIED STAFF - Staff performing services for which a teacher certificate is required (teachers, counselors, librarians, administrators, support staff).

CLASSROOM TEACHER - Certified staff members who instruct students, does not include librarians.

CONTRACTING DISTRICTS - A school district in South Dakota that contracts, with the approval of the Department of Education and Cultural Affairs, with another state or South Dakota district to provide educational services.

DEAF-BLIND - Hearing and visual impairments, the combination of which causes such severe communication and other developmental and educational problems that they cannot be accommodated in special education programs solely for children with deafness or children with blindness.

DEAFNESS - A hearing impairment that is so severe that the child is impaired in processing linguistic information though hearing with or without amplification, that adversely affects a child's educational performance.

DISCRETIONARY VALUATION - A reduction in value for tax purposes for certain classes of new structures or improvements to existing structures. Value may be reduced in part or in whole for a period of five years. (SDCL 10-6-35.2)

DROPOUT - A dropout is an individual who was enrolled in school at some time during the previous school year; was not enrolled at the beginning of the current school year; has not graduated nor completed an approved educational program; and does not meet any of the following exclusionary conditions; transferred to another LEA, private school, federal or state approved educational program, temporary absence due to suspension or school approved illness, or death.

DROPOUT RATE - The number of dropouts divided by accumulative enrollment.

ENROLLMENT ADM – Average daily membership is calculated based on all students educated within the district (includes all resident students, open enrolled students and other non-resident students). Districts contracting students outside the state would have zero enrollment ADM.

EXPENDITURE - A measure of fund liabilities incurred during a period for operations, capital outlay and debt service.

EXPENDITURE PER PUPIL - Average cost to provide educational services to students in-district.

EXPENDITURE, CO-CURRICULAR ACTIVITIES - Co-curricular activities are comprised of the group of school-sponsored activities, under the guidance or supervision of qualified adults, designed to provide opportunities for pupils to participate in such experiences, public events or combination of these, for such purposes as motivation, enjoyment and improvement of skills.

EXPENDITURE, COMMUNITY SERVICES - Activities which are not directly related to the provision of education for pupils in an LEA. These include services such as community recreation programs, civic activities, public libraries, programs of custody and care of children and community welfare activities provided by the LEA for the community as a whole or some segment of the community.

EXPENDITURE, DEBT SERVICE - The servicing of the debt of an LEA.

EXPENDITURE, INSTRUCTION - Activities dealing directly with the teaching of pupils, or the interaction between teacher and pupils.

EXPENDITURE, SUPPORT SERVICES - Services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction and, to a lesser degree, community services. Support services exist to sustain and enhance instruction, rather than as entities within themselves.

EXPERIENCE ADJUSTED SALARY - A weighted average annual salary calculated based on years of experience.

FREE AND REDUCED LUNCH ELIGIBLE - Students meeting the income eligibility guidelines for school lunch program.

FULL-TIME EQUIVALENCY, FTE - The amount of time for a less than full-time activity divided by the amount of time normally required in a corresponding full-time activity. Full-time equivalency usually is expressed as a decimal fraction to the nearest 10th.

FUND BALANCE - The difference between total fund assets and total fund liabilities represents the fund balance.

FUND, BOND REDEMPTION - The bond redemption fund of the school district is a fund provided by law to pay all outstanding bonded indebtedness plus the accrued interest.

FUND, CAPITAL OUTLAY - The capital outlay fund of the school district is a fund provided by law (SDCL 13-16-6) to meet all expenditures which result in the acquisition of fixed assets or additions to fixed assets. It is an expenditure for land or existing buildings purchased by the district, improvements of grounds, construction of buildings, or initial or additional equipment. It may also be used for installment or lease payments on property, which will result in the acquisition of property, and for the payment of the principal and interest on capital outlay certificates issued pursuant to 13-16-6.2.

FUND, CAPITAL PROJECTS - The capital projects fund of a school district is a fund to account for the financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

FUND, GENERAL - The general fund of the school district is a fund provided by law (SDCL 13-16-3) to meet all the operational costs of the school district and to redeem all outstanding warrants against the fund.

FUND, PENSION - The pension fund of a school district is a fund provided by Law (SDCL 13-10-6) for the payment of pensions to retired employees of school districts which shall have established such system.

FUND, SPECIAL EDUCATION - The special education fund is a fund established by law from which all payments for the education of exceptional children must be made.

GENERAL FIXED ASSETS - A self-balancing account group used to provide a record of fixed assets owned. All fixed assets will be shown under this classification except those that are recorded in enterprise and trust funds.

GENERAL FUND, OTHER USES - Resources transferred from the general fund to another fund.

GENERAL STATE AID ADJUSTED ADM - The adjusted ADM (for districts less than 600) used in general state aid calculation.

GRADUATE - Total of nontraditional diploma recipients and traditional diploma recipients.

HEARING IMPAIRMENT - An impairment in hearing, whether permanent or fluctuating, that adversely affects a child's educational performance but that is not included under the definition of deafness.

HOME COUNTY - County in which the majority of the students of a district reside.

IDEA - PART B FLOWTHROUGH FUNDING - The amount of the follow-through funds a local education agency receives based upon the total number of certified children with disabilities aged 3 through 21 receiving special education and related services on the December 1 child count of the fiscal year for which the funds have been appropriated.

IEP - Individualized Educational Program

INSTRUCTIONAL STAFF - Classroom teachers, see pg. 44 for positions identified as classroom teacher. (In years prior to FY00, librarians were included in this category. Now librarians are included under School Service Specialist.)

LEA - Local Educational Agency

MENTAL RETARDATION - Significantly subaverage general intellectual functioning existing concurrently with deficits in adaptive behavior and manifested during the developmental period that adversely affects a child's education performance.

MULTIPLE DISABILITIES - Concomitant impairments (such as mental retardation-blindness, mental retardation-orthopedic impairment, etc.), the combination of which causes such severe educational problems that they cannot be accommodated in special education programs solely for one of the impairments. The term does not include deaf-blindness.

NON-AUTHORIZED ADMINISTRATORS - Staff members whose activities are concerned with directing and managing the operation of a particular school, school district or school system but who do not hold an administrative endorsement, on a South Dakota teacher certificate, for the position they are filling.

NON-TRADITIONAL DIPLOMA RECIPIENTS - Students receiving diplomas upon completion of all course and performance requirements for traditional diploma, through non-traditional or alternative programs. Includes credentials granted on the basis of any State test or "challenge" program determined to measure mastery of traditional diploma requirements. Examples are adult high school and alternative programs.

OPEN ENROLLMENT PROGRAM – Program established to enable any South Dakota kindergarten through twelfth grade student to attend any public school that serves the student's grade level in any South Dakota school district.

ORTHOPEDIC IMPAIRMENT - A severe orthopedic impairment that adversely affects a child's educational performance. The term includes impairments caused by congenital anomaly, impairments caused by disease and impairments from other causes.

OTHER FINANCING SOURCES - Resources received by a fund which are not considered revenue to the LEA as a whole, such as operating transfers in, sales of securities, sale of general fixed assets, etc.

OTHER FINANCING USES - Resources transferred to another fund without recourse which are not expenditures to the LEA as a whole, such as operating transfers out, loss on sale of securities, etc.

OTHER SCHOOL PERSONNEL – Staff whose daily activities provide support to the administration and instruction of students in a school, school district, or school system. This includes business office, food service, aides and tutors, maintenance, transportation, and health and/or security, where a teaching certificate is not required

OTHER HEALTH IMPAIRMENTS - Having limited strength, vitality or alertness, due to chronic or acute health problems such as heart condition, tuberculosis, rheumatic fever, nephritis, asthma, hemophilia, etc. that adversely affects a child's educational performance.

PERCENT (%) ELIGIBLE FOR FREE LUNCH - The number of student eligible for free lunch eligible divided by fall enrollment.

PERCENT (%) SPECIAL NEEDS STUDENTS - The number of student served by special education programs divided by the fall enrollment.

PRESCHOOL (619) FLOWTHROUGH FUNDING - From the total amount of funds received by the state education agency under IDEA, Part B, Section 619 as amended, local education agencies are entitled to 75% of this amount contingent upon the submission of an approved application. Flowthrough funds are distributed to each eligible local education agency based upon the December child count.

PROPERTY, AGRICULTURAL - Agricultural property within a school district includes all property used exclusively for agricultural purposes which is not handled for resale by wholesale or retail dealers. It includes all land used exclusively for agricultural purposes --both tilled and untilled--buildings, structures and other improvements on land, and the livestock and machinery located and used on agricultural land. (SDCL 10-13-39)

PROPERTY, ASSESSED VALUATION - The valuation placed by the assessor on taxable property. SDCL 10-6-33 provides: "All property shall be assessed at its true and full value in money. The true and full value is the taxable value of such property upon which the levy shall be made and applied and the taxes computed." However, all properties are equalized to 85% prior to calculation of taxes. This is the same valuation used for state aid purposes. (SDCL 10-3-41, 10-12-42, 10-13-37, and 10-13-10.1)

PROPERTY, NON-AGRICULTURAL ACREAGES - Any agricultural land, as defined in SDCL 10-6-31.3, which sells for more than one hundred fifty percent of its agricultural income value is hereby classified for purposes of ad valorem taxation as a non-agricultural acreage. (SDCL 10-6-33.14)

PROPERTY, OTHER NON-AGRICULTURAL – Non-agricultural property includes all property within a school district except agricultural, non-agricultural, and owner occupied.

PROPERTY, OWNER OCCUPIED - Property identified as a single-family dwelling, condominium apartment, town house, housing cooperatives where membership in the cooperative is strictly limited to stockholder occupants of the building, and manufactured or mobile home which is assessed and taxed as a separate unit, including an attached or unattached garage and the parcel of land upon which the structure is situated. (SDCL 10-13-39)

REVENUES - Additions to assets, which do not increase any liability, do not represent the recovery of an expenditure, do not represent the cancellation of certain liabilities or a decrease in assets and do not represent contributions of fund capital in the Enterprise Fund. Revenues are classified by source and type in the various funds of an LEA.

SCHOOL SERVICE SPECIALIST - An individual who serves as a school counselor, school psychologist, school psychological examiner, school speech/language pathologist, or school library media specialist and has been issued a South Dakota certificate.

SERIOUS EMOTIONAL DISTURBANCE - A condition exhibiting one or more of the following characteristics over a long period of time and to a marked degree that adversely affects a child's educational performance.

- A) An inability to learn that cannot be explained by intellectual, sensory, or health factors;
- B) An inability to build or maintain satisfactory interpersonal relationships with peers and teachers;
- C) Inappropriate types of behavior or feelings under normal circumstances;
- D) A general pervasive mood of unhappiness or depression; or
- E) A tendency to develop physical symptoms or fears associated with personal or school problems.

SPECIFIC LEARNING DISABILITY - A disorder in one or more of the basic psychological processes involved in understanding or in using language, spoken or written, that may manifest itself in an imperfect ability to listen, think, speak, read, write, spell or do mathematical calculations.

SPEECH OR LANGUAGE IMPAIRMENTS - A communication disorder such as stuttering, impaired articulation, a language impairment, or a voice impairment that adversely affects a child's educational performance.

STATE AID - Revenue from state sources distributed to eligible school district for general and special education funding.

SUPPORT SERVICES - An individual who serves as an Audiologist, Other Auxiliary, or Technology Coordinator.

TIF VALUATION - Valuation of a tax increment finance district created after December 31, 1994 for non-industrial purposes. (SDCL 13-13-10.2 and SDCL 11-9-27)

TRADITIONAL DIPLOMA RECIPIENTS - Students receiving diplomas upon completion of all course and performance requirements during the school year. Includes traditional high school programs, gifted and magnet programs, and early college admission programs meeting these criteria. Foreign exchange students may be included in this category.

TRAUMATIC BRAIN INJURY - An acquired injury to the brain caused by an external physical force, resulting in total or partial functional disability or psychosocial impairment, or both, that adversely affects a child's educational performance.

TUITION STUDENTS - Students assigned by the local school board to another school district, both in or out of state.

VOCATIONAL EDUCATION ENROLLMENT - The number of students enrolled in vocational courses. Please note that students may be enrolled in more than one vocational course and would be counted for each course in which they are enrolled.

VOCATIONAL EDUCATION COMPLETER - A student who has successfully completed a coherent sequence of instruction that is based upon a validated set of competencies and earned a minimum of two Carnegie units of credit and has completed or is exiting the program.